

DANIEL E. LUNGREN, Attorney General
of the State of California
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Attorneys for Complainant

BEFORE THE
BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation)	NO. AC-94-22
Against:)	
)	OAH NO. N 9504186
HARLEY W. J. KING)	
2161 Ygnacio Valley Road)	<u>STIPULATION IN</u>
Suite 100)	<u>SETTLEMENT</u>
Walnut Creek, CA 94598)	
)	
Certified Public Accountant)	
Certificate No. CPA 10479)	
)	
Respondent.)	

IT IS HEREBY STIPULATED by and between Harley W. J. King, the respondent in this proceeding, by and through his attorney, Willard E. Stone, and the Board of Accountancy, State of California, by and through its attorney, Jeanne Collette Werner, Deputy Attorney General, that:

1. The Accusation in case number AC-94-22 is currently pending against Harley W. J. King ("respondent"), said Accusation having been filed with the Board of Accountancy, Department of Consumer Affairs of the State of California ("Board") on December 21, 1994.

2. Carol Sigmann, Executive Officer of the Board, is

1 the Complainant in the Accusation, which was filed and prosecuted
2 solely in her official capacity.

3 3. Respondent is licensed by the Board under Certified
4 Public Accountant No. CPA 10479, which license was renewed
5 through March 1, 1995.

6 4. The Board acquired jurisdiction over respondent
7 because respondent is a Board licensee and was served with a copy
8 of the Accusation and all other documents required by Government
9 Code sections 11503 and 11505. Respondent has received and read
10 the Accusation, and has timely filed a Notice of Defense. A copy
11 of the Accusation is attached hereto as Exhibit A and
12 incorporated herein.

13 Pursuant to section 118(b) of the Code, the suspension,
14 expiration, or forfeiture by operation of law of a license issued
15 by the Board shall not during any period during which it may be
16 renewed, restored, reissued or reinstated, deprive the Board of
17 its authority to institute or continue a disciplinary proceeding
18 against the licensee upon any ground provided by law or to enter
19 an order suspending or revoking the license or otherwise taking
20 disciplinary action against the licensee on any such ground.
21 Section 5070.6 of the Code provides that an expired permit may be
22 renewed at any time within five years after its expiration upon
23 compliance with certain requirements.

24 5. Respondent is represented by his attorney, Willard
25 E. Stone, Esq., with whom respondent has discussed the provisions
26 and effects of this stipulation.

27 6. Respondent understands the nature of the charges
28 alleged in the Accusation and that the charges and allegations,

1 if proven at hearing, constitute cause for imposing discipline
2 upon respondent's Certified Public Accountant license.

3 7. Respondent has been fully advised by his counsel
4 regarding his legal rights and the effects of this stipulation.
5 Respondent is fully aware of his right to a hearing on the
6 charges contained in the Accusation, his right to confront and
7 cross-examine witnesses against him, his right to
8 reconsideration, appeal, and any and all other rights which may
9 be accorded him under the California Administrative Procedure Act
10 (Gov. Code, § 11500 et seq.) and, with this in mind, freely and
11 voluntarily waives such rights.

12 8. It is acknowledged by the parties that this
13 stipulation constitutes an offer in settlement to the Board of
14 Accountancy and is not effective until adoption by the Board.

15 9. Respondent admits the charges and allegations in
16 the Accusation, and stipulates that, accordingly, cause for
17 discipline exists against his license, as is set forth more
18 particularly in the Accusation. The conviction which forms the
19 basis for discipline is summarized as follows:

20 a. On August 24, 1993, in Superior Court for
21 Contra Costa County, respondent pled guilty to a charge of grand
22 theft under section 487.1 of the Penal Code, which related to his
23 unlawfully taking money and personal property from Thelma Stott
24 between April 1986 and February 25, 1989, while Thelma Stott was
25 his public accounting client, and from the Estate of Thelma Stott
26 after her death on February 25, 1989, until August 1991, while
27 said Estate was his public accounting client. The approximate
28 loss to the clients exceeded \$770,000.

1 10. Respondent understands that in signing this
2 stipulation rather than contesting the Accusation, he is enabling
3 the Board of Accountancy of the State of California to issue the
4 following order without further legal process.

5 11. Based upon the foregoing recitals, THE PARTIES
6 STIPULATE AND AGREE THAT the Board shall, without further notice
7 or formal proceeding, issue the following order:

8
9 ORDER

10
11 IT IS HEREBY ORDERED that Certified Public Accountant
12 license number CPA 10479 issued to Harley W. J. King is revoked.

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15 12. In the event this stipulation is not adopted by
16 the Board of Accountancy, nothing herein recited shall be
17 construed as a waiver of respondent's right to a hearing or as an

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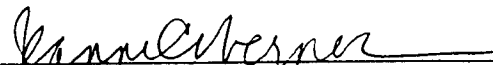
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1 admission of the truth of any of the matters charged in the
2 Accusation.

3 DATED: December 5, 1995

5 DANIEL E. LUNGREN, Attorney General
6 of the State of California

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8 JEANNE COLLETTE WERNER
Deputy Attorney General

9 Attorneys for Complainant

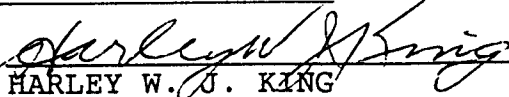
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11 DATED: November 29, 1995.

12 

13 WILLARD E. STONE
14 Attorney for Respondent
Suite 124, 1211 Newell Avenue
15 Walnut Creek, CA 94596

16 I, Harley W. J. King, hereby certify that I have read
17 this Stipulation and agreement in its entirety, that my attorney
18 of record has fully explained the legal significance and
19 consequences thereof, that I fully understand all of same and
20 agree to be bound thereby, and in witness thereof I affix my
21 signature.
22

23 DATED: 11-30-95

24 
25 HARLEY W. J. KING
26 Respondent
27

28 Attachment: Accusation No. AC-94-22
03541110-SF94AD0570

1 DECISION AND ORDER
2 OF THE BOARD OF ACCOUNTANCY

3 The foregoing Stipulation in Settlement, in Accusation
4 No. AC-94-22, is hereby adopted as the Decision of the California
5 Board of Accountancy.

6 This Decision and Order will become effective
7 immediately upon adoption and signature.

8 Made this 19th day of January, 1996.

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11 FOR THE BOARD OF ACCOUNTANCY
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7 BEFORE THE
BOARD OF ACCOUNTANCY
8 DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

9 In the Matter of the Accusation Against:) No. AC-94-22
10)
HARLEY W. J. KING)
11 2161 Ygnacio Valley Road, Suite 100)
Walnut Creek, CA 94598) ACCUSATION
12)
Certified Public Accountant)
13 Certificate No. CPA 10479)
14 Respondent.)
15)

16 CAROL SIGMANN charges and alleges:

17 1. She is the Executive Officer of the California
18 State Board of Accountancy (hereinafter the "Board") and makes
19 and files this accusation solely in her official capacity.

20 LICENSE INFORMATION

21 2. On or about October 12, 1963, Certified Public
22 Accountant Certificate No. CPA 10479 was issued to respondent
23 Harley W. J. King (hereinafter "respondent"), by the Board, under
24 the laws of the State of California, and at all times relevant
25 herein said license was, and currently is, in full force and
26 effect, and is renewed until March 1, 1995.

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2.

1 County, respondent pled guilty to a charge of grand theft under
2 section 487.1 of the Penal Code. The circumstances are that
3 respondent unlawfully took money and personal property from
4 Thelma Stott between April 1986 and February 25, 1989, while
5 Thelma Stott was his public accounting client, and from the
6 Estate of Thelma Stott after her death on February 25, 1989,
7 until August, 1991, while said Estate was his public accounting
8 client. The approximate loss to the clients exceeded \$770,000.


9 PRAYER

10 WHEREFORE, the complainant requests that a hearing be
11 held on the matters herein alleged, and that, following said
12 hearing, a decision be issued:

13 1. Revoking or suspending Certified Public Accountant
14 Certificate Number CPA 10479 heretofore issued to respondent;

15 2. Taking such other and further action as the Board
16 deems proper.

17
18 DATED: December 21, 1994

19 
20 CAROL SIGMANN
21 Executive Officer
22 Board of Accountancy
23 Department of Consumer Affairs
24 State of California

25 Complainant

26 03541110SF93AD1249
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